

**THE GENERAL LAW VILLAGE ACT (EXCERPT)**  
**Act 3 of 1895**

**69.18 Taxes as lien against property; interest; fees and charges; taxes returned delinquent; resolution; tax bill or enclosure to specify where delinquent taxes to be paid; adding fees and interest to taxes; return of unpaid taxes on real property to county treasurer; collection; rate of interest and fees; delinquent taxes as lien; return to department of treasury.**

Sec. 18. (1) Taxes collected by a village shall become a lien against the property on which assessed on July 1. Taxes collected on or before September 14 in each year shall be without interest. Taxes collected after September 14 of any year shall bear interest at the rate imposed by section 59 of Act No. 206 of the Public Acts of 1893, being section 211.59 of the Michigan Compiled Laws, on delinquent property tax levies which became a lien in the same year. The village taxes which are collected by a village shall be subject to the same fees and charges the village may impose under section 44 of Act No. 206 of the Public Acts of 1893, being section 211.44 of the Michigan Compiled Laws. All interest and property tax administration fees that are imposed prior to the date these taxes are returned delinquent and that are attributable to village taxes shall belong to the village. Interest and, to the extent permitted by section 44 of Act No. 206 of the Public Acts of 1893, fees shall be included in the unpaid tax rolls or the delinquent tax rolls returned to the county treasurer on September 15, or not later than March 1 if the warrant is extended.

(2) Taxes collected by the village shall be returned delinquent to the county treasurer on September 15 unless the governing body of the village by resolution adopted on or before June 1 of each year determines that the village taxes shall be returned to the county treasurer on the same date that county taxes are returned delinquent for collection. The resolution shall be forwarded to the county treasurer before July 1 each year. The village tax bill for each year or a separate enclosure with the tax bill shall specify where such delinquent taxes are to be paid.

(3) If the unpaid village taxes are returned to the county treasurer prior to March 1 of the year following the levy of the village taxes, the county treasurer shall add to such taxes fees and interest in the same amount as would have been added if collected by the village treasurer. As of March 1, the accumulated interest and the fees on such taxes which may be imposed and returned delinquent shall be added to and become a part of the village tax subject to the interest and fees charged by the county treasurer on the delinquent taxes pursuant to section 59 of Act No. 206 of the Public Acts of 1893.

(4) Within 1 week after the expiration of the time limited in the warrant for the collection of the taxes levied on the roll, or within 1 week after the time to which the warrant may have been renewed or extended, if the treasurer has been unable to collect any of the taxes on the roll on real property, the treasurer shall return all unpaid taxes on real property to the county treasurer in the same manner and with like effect as returns by township treasurers. The taxes returned shall be collected in the same manner as other taxes returned to the county treasurer are collected pursuant to the general property tax act, Act No. 206 of the Public Acts of 1893, being sections 211.1 to 211.157 of the Michigan Compiled Laws, with the same rate of interest and fees. All taxes upon real property returned as delinquent shall be and remain a lien on the property until paid. The county treasurer at the time that he or she makes the return to the department of treasury of delinquent taxes assessed under the general property tax act, Act No. 206 of the Public Acts of 1893, shall also make a return of all village taxes that were returned delinquent to his or her office and remaining unpaid on March 1 of the year in which the return is made.

**History:** 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2869;—Am. 1915, Act 140, Eff. Aug. 24, 1915;—CL 1915, 2743;—CL 1929, 1652;—CL 1948, 69.18;—Am. 1984, Act 179, Eff. Mar. 29, 1985.